

**BDM CARE LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2017**

**BDM CARE LIMITED**  
**UNAUDITED ACCOUNTS**  
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**BDM CARE LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2017**

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<b>Directors</b>	Mr D Masterson Mrs B Masterson
<b>Company Number</b>	SC433514 (Scotland)
<b>Registered Office</b>	126 Perth Road Blairgowrie PH10 6EQ
<b>Accountants</b>	Townley & Co Ltd Warrington Business Centre 67 Bewsey Street Warrington WA2 7JQ

**BDM CARE LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	-	4,288
Tangible assets	<u>5</u>	15,741	19,676
		<u>15,741</u>	<u>23,964</u>
<b>Current assets</b>			
Debtors	<u>6</u>	18,712	32,891
Cash at bank and in hand		85,686	45,624
		<u>104,398</u>	<u>78,515</u>
<b>Creditors: amounts falling due within one year</b>	<u>7</u>	(17,016)	(49,469)
<b>Net current assets</b>		<u>87,382</u>	<u>29,046</u>
<b>Net assets</b>		<u>103,123</u>	<u>53,010</u>
<b>Capital and reserves</b>			
Called up share capital	<u>8</u>	2	2
Profit and loss account		103,121	53,008
<b>Shareholders' funds</b>		<u>103,123</u>	<u>53,010</u>

For the year ending 30 September 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 8 June 2018.

Mr D Masterson  
Director

Company Registration No. SC433514

**BDM CARE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2017**

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**1 Statutory information**

BDM Care Limited is a private company, limited by shares, registered in Scotland, registration number SC433514. The registered office is 126 Perth Road, Blairgowrie, PH10 6EQ.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

These financial statements for the year ended 30 September 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 October 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Tangible fixed assets policy***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20% on reducing balance
Fixtures & fittings	20% on reducing balance
Computer equipment	20% on reducing balance

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight basis over their estimated useful economic lives. Impairment of intangible fixed assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

***Pension costs***

Contributions in respect of the company's defined contribution pension scheme are charged to the profit and loss account for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

**BDM CARE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2017**

<b>4 Intangible fixed assets</b>	<b>Goodwill £</b>	<b>Other £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 October 2016	5,556	7,306	12,862
At 30 September 2017	5,556	7,306	12,862
<b>Amortisation</b>			
At 1 October 2016	3,704	4,870	8,574
Charge for the year	1,852	2,436	4,288
At 30 September 2017	5,556	7,306	12,862
<b>Net book value</b>			
At 30 September 2017	-	-	-
At 30 September 2016	1,852	2,436	4,288

<b>5 Tangible fixed assets</b>	<b>Plant &amp; machinery £</b>	<b>Fixtures &amp; fittings £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 October 2016	5,988	19,795	2,531	28,314
At 30 September 2017	5,988	19,795	2,531	28,314
<b>Depreciation</b>				
At 1 October 2016	1,670	6,375	593	8,638
Charge for the year	864	2,684	387	3,935
At 30 September 2017	2,534	9,059	980	12,573
<b>Net book value</b>				
At 30 September 2017	3,454	10,736	1,551	15,741
At 30 September 2016	4,318	13,420	1,938	19,676

<b>6 Debtors</b>	<b>2017 £</b>	<b>2016 £</b>
Trade debtors	18,712	24,122
Other debtors	-	8,769
	18,712	32,891

<b>7 Creditors: amounts falling due within one year</b>	<b>2017 £</b>	<b>2016 £</b>
Trade creditors	268	80
Taxes and social security	14,932	12,573
Other creditors	1,200	1,200
Loans from directors	616	35,616
	17,016	49,469

**BDM CARE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2017**

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**8 Share capital**

**2017**

**2016**

**£**

**£**

Allotted, called up and fully paid:

2 Ordinary shares of £1 each

2

2

**9 Controlling party**

The company is under the control of the directors by virtue of their shareholdings.

**10 Average number of employees**

During the year the average number of employees was 26 (2016: 24).

